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IN THE CLAIMS

Please amend the claims as follows:

--1. (Twice Amended) A magnetic recording medium comprising: a non-magnetic substrate;

at least two soft magnetic layers divided by a separate layer therebetween; and at least one magnetic recording layer formed on the substrate via said at least two soft magnetic layers [divided by a separate layer therebetween],

wherein [the] a surface roughness (Ra) of the magnetic recording medium is at most 50Å, and [the] a product (μ max × t) of [the] a maximum permeability (μ max) and [the] a thickness (t) of [the] one soft magnetic layer of said at least two soft magnetic layers is at least 1,000,000 (H·Å/m).

- 3. (Amended) The magnetic recording medium according to Claim 1, further comprising a plurality of soft magnetic layers, said plurality of soft magnetic layers having [which has] from 2 to 20 soft magnetic layers, and [a] separate [layer is] layers are provided [between the adjacent] among soft magnetic layers.
- 4. (Amended) The magnetic recording medium according to Claim [2] 1, wherein the total thickness of the plurality of soft magnetic layers and separate layers is from 500 to 10,000 Å.
- 5. (Amended) The magnetic recording medium according to Claim [2] 1, wherein the ratio of the total thickness of the plurality of soft magnetic layers and separate layers to the thickness of the separate layers, is from 1:0.05 to 1:0.5.

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- 6. (Amended) The magnetic recording medium according to Claim [2] 1, wherein the ratio of the total thickness of the plurality of soft magnetic layers and separate layers to the thickness of the separate layers, is from 1:0.07 to 1:0.2.
- 7. (Amended) The magnetic recording medium according to Claim [2] 1, wherein the separate layers are non-magnetic layers.
- 8. (Amended) The magnetic recording medium according to Claim [2] 1, wherein the separate layers are Cr or an alloy containing Cr as the main component.
- 9. (Amended) The magnetic recording medium according to Claim [2] 1, wherein the thickness of separate layers is from 50 to 300 Å.
- 10. (Amended) The magnetic recording medium according to Claim 1, wherein [the] a maximum permeability of [the] one soft magnetic layer of said at least two soft magnetic layers is from 10 to 1,000,000 H/m.
- 11. (Amended) The magnetic recording medium according to Claim 1, wherein [the] a coercive force of [the] one soft magnetic layer of said at least two soft magnetic layers is at most 100 Oersted.
- 12. (Amended) The magnetic recording medium according to Claim 1, wherein [the] one soft magnetic layer of said at least two soft magnetic layers is made of a NiFe alloy or a NiFeMo alloy.
 - 14. (Amended) A magnetic recording apparatus comprising: a magnetic recording medium[,];
- [a] driving means to drive the magnetic recording medium in a recording direction[,]; and
- a magnetic head provided with a recording section and a reproducing section, [a]
 means to relatively move the magnetic head against the magnetic recording medium, and [a]

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recording/reproducing signal treating means to input recording signals to the magnetic head and to output reproducing signals from the magnetic head,

wherein the magnetic recording medium [is a magnetic recording medium as defined in Claim 1] comprises:

a non-magnetic substrate:

at least two soft magnetic layers divided by a separate layer therebetween; and at least one magnetic recording layer formed on the substrate via said at least two soft magnetic layers.

wherein a surface roughness (Ra) of the magnetic recording medium is at most 50Å, and a product (µmax × t) of a maximum permeability (µmax) and a thickness (t) of one soft magnetic layer of said at least two soft magnetic layers is at least 1,000,000 (H·Å/m).--